UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF VIRGINIA
NORFOLK DIVISION

JTH TAX, INC. d/b/a LIBERTY TAX SERVICE,

Plaintiff,

Civil No. 2:07cv170

v.

KENYA WHITAKER AND EASY SOFTWARE SOLUTIONS, LLC.,

Defendants.

Second Declaration of Cory Hughes

Pursuant to 28 U.S.C. § 1746, I, Cory Hughes, declare under penalty of perjury that the following statements are true and correct:

1. I am over the age of eighteen (18) years and am fully competent to testify to the matter stated in this declaration. This declaration is based upon my personal knowledge, Liberty's corporate and business records, and information available form Liberty's employees and agents.

2. I have served as the Assistant Vice President of Area Developer Operations for JTH Tax, Inc. d/b/a Liberty Tax Service ["Liberty"] since May 2006. From December 2003 until April 2006, I served as an Assistant Regional Director for Liberty in Kansas City, Missouri.

3. Liberty, a national franchisor, is a Delaware corporation with its principal place of business in Virginia Beach, Virginia. Liberty grants franchises under the Liberty Tax Service trademarks for the preparation and filing of tax returns on behalf of taxpayers.

Dockets.Justia.com

4. I live in and work in Virginia Beach, Virginia and have three young children. Travel to Texas for a trial would be extremely inconvenient to me.

5. Liberty has franchise agreements with franchisees in virtually every state in the United States.

6. The vast majority of Liberty's employees are located in Virginia Beach and that is where the principal support for Liberty's franchisees, including tax preparation and electronic filing assistance, come from.

7. To become a franchisee, Kenya Whitaker attended a week long Effective Operations Training class in Virginia Beach. As a franchisee, Whitaker and Easy Software Solutions, LLC submitted regular reports to Liberty's corporate office in Virginia, corresponded with Liberty's employees in Virginia, received technological, tax, and operational support from Liberty's employees in Virginia and made payments under the Franchise Agreement to Liberty's corporate office in Virginia.

8. Moreover, many of the original documents relevant to this litigation are located in Liberty's headquarters in Virginia Beach, Virginia and include the franchise agreements entered into between the parties.

9. It would be extremely inconvenient, costly and disruptive to Liberty's corporate operations to have to litigate cases all across the United States.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on this 21 day of May 2007.

[signature]

Cory Hughes